

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WISCONSIN

In the Matter of the Tax Indebtedness of: )  
 )  
MATTHEW J. PODGORSKI, ) Case No. 3:16-cv-302  
 )  
Defendant. )  
 )

## ORDER APPROVING IRS LEVY ON PRINCIPAL RESIDENCE

This matter is before the Court upon the United States' Petition for Judicial Approval of Levy Upon Principal Residence. (Dkt. 1.) On May 16, 2016, the Court issued a Notice and Order to Show Cause to Matthew J. Podgorski, which stated, *inter alia*: "If you do not file a written objection to the petition within thirty (30) days of the day that this order is served on you . . . the Court will enter an ORDER approving an Internal Revenue Service levy on the real property located at W3241 Center Road, Merrill, Wisconsin 54452." (Dkt. 3 (emphasis omitted).) On June 2, 2016, IRS Revenue Officer Ryan Anderson personally served Matthew J. Podgorski with the Notice and Order to Show Cause along with the United States' Petition and a Declaration of IRS Revenue Officer Ryan Anderson. (See Dkt. 4.) To date, Matthew J. Podgorski has failed to file a written objection, which was due on or before July 5, 2016.

Having considered this record, the Court finds that the United States has demonstrated, through a Declaration of IRS Revenue Officer Ryan Anderson (Dkt. 2), that: (1) Matthew J. Podgorski's tax liabilities have not been satisfied (id. ¶¶ 7–8); (2) the requirements of any applicable law or administrative procedure relevant to the levy have been met (id. ¶ 9); and (3) no reasonable alternative for the collection of Matthew J. Podgorski's unpaid tax liabilities exists (id. ¶ 10). See 26 C.F.R. § 301.6334-1(d)(1). Taken together, the evidence demonstrates that the United States has established a *prima facie* case supporting a levy on a principal residence.

Because Matthew J. Podgorski has failed to file a written objection with the Court, a hearing is unnecessary, and the United States' Petition is sufficient to justify entry of an order approving a levy on Matthew J. Podgorski's principal residence. See id. § 301.6334-1(d)(2).

Accordingly, IT IS HEREBY ORDERED that, pursuant to Internal Revenue Code (26 U.S.C.) § 6334, the United States' Petition for Judicial Approval of Levy on Principal Residence (Dkt. 1) is GRANTED. The Internal Revenue Service may levy on Matthew J. Podgorski's interest in the property located at W3241 Center Road, Merrill, Wisconsin 54452 to satisfy part or all of his unpaid tax liabilities for the taxable years 2008, 2009, 2010, 2011, and 2012. This levy may be executed by any authorized officer of the Internal Revenue Service.

IT IS FURTHER ORDERED that the Clerk of the Court shall mail a copy of this order to:

Matthew J. Podgorski  
W3241 Center Road  
Merrill, Wisconsin 54452

IT IS SO ORDERED, this 13<sup>th</sup> day of July, 2016.

/s/  
BARBARA B. CRABB  
UNITED STATES DISTRICT JUDGE